

Flathead County Treasurer

Adele Krantz
County Treasurer



800 South Main
Kalispell, MT 59901-5400

Tax Dept. (406) 758-5680
Fax (406) 758-5864

Please note: The Flathead County Treasurer's office does not conduct tax sale assignment business during the tax season months of May, June, November and December; processing resumes the first full week of July and January.

STATUTES PERTAINING TO AN ASSIGNMENT OF A TAX SALE CERTIFICATE AND ISSUANCE OF A TAX DEED

The following is a brief outline of statutes pertaining to assignments of tax sale certificates and tax deeds. It is recommended that you contact your personal attorney regarding further assistance, or for an interpretation of the statutes. **This office is prohibited from advising you in any manner concerning the process for obtaining an Assignment.**

Delinquent real property taxes are a lien on the real property. The lien is offered for sale at a 'Tax Sale' the summer following the year for which the taxes are owed. If no one purchases the lien at the tax sale, the county is considered the purchaser. A third party may purchase the county's interest or lien by paying the delinquent taxes and costs the county has incurred up to the time of payment, after mailing a notice of the proposed payment to the person to whom the property was assessed. The third party then receives from the Treasurer, an Assignment of the county's interest in the property tax lien. The owner of the property, or any interested person, may redeem the property at any time during the redemption period. If the property is not redeemed, a tax deed is issued to the purchaser or assignee of the lien upon completion of the requirements set forth in the statutes.

Following are statutes pertaining to the process:

1. **NOTICE OF PENDING TAX SALE** ([15-17-122](#), MCA)
The County Treasurer must publish or post a notice of pending tax sale.
2. **COPY OF NOTICE TO BE FILED WITH THE COUNTY CLERK - AFFIDAVIT** ([15-17-123](#), MCA)
3. **LIST OF PROPERTY ON WHICH TAXES ARE DELINQUENT** ([15-17-122](#), MCA)
4. **CONDUCT OF SALE** ([15-17-211](#), MCA)
5. **COSTS** ([15-17-121](#), MCA)
6. **TAX SALE CERTIFICATE** ([15-17-212](#), MCA)
7. **ASSIGNMENT OF RIGHTS** ([15-17-323](#), MCA)
8. **TIME FOR REDEMPTION** ([15-18-111](#), MCA)
9. **WHO MAY REDEEM** ([15-18-111](#), MCA)

STATUTES FOR TAX DEED IF PROPERTY IS NOT REDEEMED:

1. **NOTICE OF ISSUANCE OF TAX DEED** ([15-18-212](#), MCA)
2. **CONTENTS OF NOTICE** ([15-18-212](#) AND [15-18-215](#), MCA)
3. **PROOF OF NOTICE OF ISSUANCE OF TAX DEED** ([15-18-212](#), MCA)
4. **ISSUANCE OF TAX DEED** ([15-18-211](#), MCA)

NOTICE OF PENDING ASSIGNMENT
(Pursuant to [15-17-212](#)(3) and [15-17-323](#)(5), MCA)
(Section 42.19.1302, ARM)

THIS NOTICE IS VERY IMPORTANT with regard to the purchase of the Tax Sale Certificate, which Flathead County holds on the following property. If the delinquent taxes are not paid in full within **2 WEEKS** from the date of the mailing of this notice, an assignment of Tax Sale Certificate will be purchased. **THIS COULD RESULT IN THE LOSS OF YOUR PROPERTY LISTED BELOW.**

Please direct any questions to:

Tax Department, Flathead County Treasurer's Office
Mailing Address: 800 South Main, Kalispell, MT 59901
Location: 935 1st Ave. West, Kalispell, MT 59901
Phone: (406) 758-5680
Fax: (406) 758-5864

PLEASE FILL IN THE FOLLOWING INFORMATION:

OWNER OF RECORD:

MAILING ADDRESS OF OWNER OF RECORD:

LEGAL DESCRIPTION:

PARCEL NUMBER:

GEOCODE (S):

DATE OF NOTICE:

Printed Name of Interested Assignee

Signature of Interested Assignee

15-18-215 Form of notice that tax deed may issue. Section 15-18-212 requires that notice be given to all persons considered interested parties and to the current occupant of property that may be lost to a tax deed. The notice may be made as follows:

NOTICE THAT A TAX DEED MAY BE ISSUED

TO:..... (Name) (Address, when unknown, so state)

Pursuant to section 15-18-212, Montana Code Annotated, NOTICE IS HEREBY GIVEN:

1. As a result of a property tax delinquency, a property tax lien exists on the following described real property in which you may have an interest:

.....
.....

2. The property taxes became delinquent on

3. The property tax lien was attached as the result of a tax sale held on

4. The property tax lien was purchased at a tax sale on by (Name) (Address).

5. The lien was subsequently assigned to

6. As of the date of this notice, the amount of tax due is:

TAXES:

PENALTY:

INTEREST:

COST:

TOTAL:

7. For the property tax lien to be liquidated, the total amount listed in paragraph 6 must be paid by, which is the date that the redemption period expires or expired.

8. If all taxes, penalties, interest, and costs are not paid to the county treasurer on or prior to, which is the date the redemption period expires, or on or prior to the date on which the county treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date that the redemption period expires or on the date the county treasurer will otherwise issue a tax deed.

9. The business address and telephone number of the county treasurer who is responsible for issuing the tax deed is: County Treasurer, (Address), (Telephone).

FURTHER NOTICE FOR THOSE PERSONS LISTED ABOVE WHOSE ADDRESSES ARE
UNKNOWN:

1. The address of the interested party is unknown.

2. The published notice meets the legal requirements for notice of a pending tax deed issuance.

3. The interested party's rights in the property may be in jeopardy.

DATED at this (Date).

..... Signature

History: En. Sec. 5, Ch. 97, L. 1993.

15-18-216 Form of proof of notice. Section 15-18-212 requires that proof of notice must be filed with the county clerk. The proof of notice may be made as follows:

PROOF OF NOTICE

I, (Name and Address), acting as or on behalf of the owner of the property tax lien, have complied with the notice requirements of Title 15, chapter 18, MCA, as follows:

1. A "Notice of Issuance of Tax Deed" was mailed to the owners, current occupant, and interested parties, as that term is defined in section 15-18-111(3), MCA. A copy of each notice is attached or is on file in the office of the county clerk.

2. The notices were mailed by certified mail, return receipt requested. Copies of the return receipts are attached or are on file in the office of the county clerk.

3. Notice was given to interested parties with unknown addresses by publishing in the official newspaper of the county, which is, on and Proof of publication is attached.

DATED:

.....

(Signature)

SUBSCRIBED AND SWORN TO before me this (Date).

.....

Notary Public for the State of Montana

Residing in

My Commission Expires

History: En. Sec. 6, Ch. 97, L. 1993.